

# **West Coast District Municipality**



## **In-Year Report of the Municipality**

**Prepared in terms of the Local Government: Municipal  
Finance Management Act (56/2003): Municipal Budget  
and Reporting Regulations, Government Gazette 32141,**

**17 April 2009.**

## **Monthly Budget Statement**

**For March 2014**

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## **Part 1 – In-Year Report**

### **A. Mayor’s report (Required if tabled in Municipal Council)**

This report is tabled to the portfolio committee finance.

### **B. Resolutions (Required if tabled in Municipal Council)**

This report is tabled to the portfolio committee finance.

### **C. Executive Summary**

#### **C.1) Introduction**

This report consists of figures for March 2014.

#### **C.2) Consolidated performance**

##### **Revenue by Source**

The revenue includes grant income as well as levied amount for water services.

##### **Operating Expenditure**

The municipality maintained a traditional S Curve.

##### **Capital Expenditure**

The municipality maintained a traditional S Curve.

##### **Cash Flow**

The municipality’s cash flow is positive.

##### **Reports, tables, charts and explanations**

No charts are included in this report.

##### **Material variances**

No comment for March 2014

##### **Remedial or corrective steps**

No comment for March 2014

### **D. In-Year Budget Statements**

## Table C1: S71 Monthly Budget Statement Summary

### DC1 West Coast - Table C1 Monthly Budget Statement Summary - M09 March

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	88 808	96 511	96 511	9 673	66 080	65 629	451	1%	96 511
Investment revenue	8 899	8 000	8 000	265	3 220	5 440	(2 220)	-41%	8 000
Transfers recognised - operational	75 641	76 281	76 761	18 156	73 616	76 761	(3 145)	-4%	76 761
Other own revenue	82 768	89 635	86 937	791	68 611	60 950	7 661	13%	86 937
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>256 115</b>	<b>270 426</b>	<b>268 208</b>	<b>28 886</b>	<b>211 527</b>	<b>208 780</b>	<b>2 747</b>	<b>1%</b>	<b>268 208</b>
Employee costs	67 437	74 916	76 296	5 682	54 085	52 324	1 761	3%	72 481
Remuneration of Councillors	3 951	4 784	4 784	318	3 234	3 252	(18)	-1%	4 545
Depreciation & asset impairment	12 485	24 764	24 764	1 962	9 147	16 838	(7 691)	-46%	23 526
Finance charges	12 020	12 930	12 930	(1 345)	6 371	6 465	(94)	-1%	12 284
Materials and bulk purchases	22 681	88 061	41 786	2 408	24 988	7 240	17 748	245%	39 697
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	137 095	64 350	107 027	8 323	85 437	90 867	(5 430)	-6%	101 676
<b>Total Expenditure</b>	<b>255 669</b>	<b>269 805</b>	<b>267 588</b>	<b>17 348</b>	<b>183 263</b>	<b>176 986</b>	<b>6 277</b>	<b>4%</b>	<b>254 208</b>
<b>Surplus/(Deficit)</b>	<b>446</b>	<b>621</b>	<b>621</b>	<b>11 538</b>	<b>28 265</b>	<b>31 794</b>	<b>(3 529)</b>	<b>-11%</b>	<b>14 000</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	6 421	10 000	10 000	-	1 550	10 000	(8 450)	-85%	10 000
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>6 867</b>	<b>10 621</b>	<b>10 621</b>	<b>11 538</b>	<b>29 814</b>	<b>41 794</b>	<b>(11 980)</b>	<b>-29%</b>	<b>24 000</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>6 867</b>	<b>10 621</b>	<b>10 621</b>	<b>11 538</b>	<b>29 814</b>	<b>41 794</b>	<b>(11 980)</b>	<b>-29%</b>	<b>24 000</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>35 041</b>	<b>16 300</b>	<b>16 300</b>	<b>6 713</b>	<b>9 976</b>	<b>11 084</b>	<b>(1 108)</b>	<b>-10%</b>	<b>15 508</b>
Capital transfers recognised	6 421	10 000	10 000	2 356	3 905	6 800	(2 895)	-43%	15 508
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	24 452	-	-	-	-	-	-	-	-
Internally generated funds	4 168	6 300	6 300	4 357	6 071	4 284	1 787	42%	-
<b>Total sources of capital funds</b>	<b>35 041</b>	<b>16 300</b>	<b>16 300</b>	<b>6 713</b>	<b>9 976</b>	<b>11 084</b>	<b>(1 108)</b>	<b>-10%</b>	<b>15 508</b>
<b>Financial position</b>									
Total current assets	179 939	181 394	181 394	-	200 328	-	-	-	181 394
Total non current assets	340 446	486 202	486 202	-	339 631	-	-	-	486 202
Total current liabilities	47 788	24 409	24 409	-	35 911	-	-	-	24 409
Total non current liabilities	172 078	161 002	161 002	-	173 898	-	-	-	161 002
<b>Community wealth/Equity</b>	<b>300 519</b>	<b>482 185</b>	<b>482 185</b>	-	<b>330 149</b>	-	-	-	<b>482 185</b>
<b>Cash flows</b>									
Net cash from (used) operating	39 211	40 584	40 584	17 095	22 743	63 062	(40 318)	-64%	40 584
Net cash from (used) investing	(34 795)	(16 300)	(16 300)	(6 713)	(10 384)	(11 084)	700	-6%	(16 300)
Net cash from (used) financing	20 581	(8 861)	(8 861)	-	(4 482)	(4 430)	(52)	1%	(8 861)
<b>Cash/cash equivalents at the month/year end</b>	<b>159 237</b>	<b>174 156</b>	<b>174 156</b>	<b>-</b>	<b>167 114</b>	<b>206 280</b>	<b>(39 165)</b>	<b>-19%</b>	<b>174 660</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	11 047	251	181	-	-	-	-	-	11 478
<b>Creditors Age Analysis</b>									
Total Creditors	28 131	-	-	-	-	-	-	-	28 131

**Table C2: Monthly Budget Statement – Financial Performance (standard classification)**

**DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>82 995</b>	<b>75 686</b>	<b>76 166</b>	<b>16 233</b>	<b>68 601</b>	<b>77 293</b>	(8 692)	-11%	<b>76 166</b>
Executive and council		752	2 098	2 578	-	773	1 907	(1 134)	-59%	2 578
Budget and treasury office		80 817	73 573	73 573	16 117	66 739	75 102	(8 363)	-11%	73 573
Corporate services		1 427	15	15	117	1 089	285	804	282%	15
<i><b>Community and public safety</b></i>		<b>15 089</b>	<b>15 485</b>	<b>15 485</b>	<b>2 865</b>	<b>13 886</b>	<b>10 529</b>	3 356	32%	<b>15 485</b>
Community and social services		2 821	2 796	2 796	255	2 230	1 901	329	17%	2 796
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 557	5 263	5 263	1 243	5 324	3 579	1 745	49%	5 263
Housing		1 602	1 589	1 589	141	1 306	1 081	225	21%	1 589
Health		5 109	5 837	5 837	1 225	5 026	3 969	1 057	27%	5 837
<i><b>Economic and environmental services</b></i>		<b>70 982</b>	<b>81 368</b>	<b>78 670</b>	<b>24</b>	<b>59 862</b>	<b>55 330</b>	4 532	8%	<b>78 670</b>
Planning and development		26	-	-	-	27	-	27	#DIV/0!	-
Road transport		70 956	81 368	78 670	24	59 835	55 330	4 505	8%	78 670
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>93 470</b>	<b>107 888</b>	<b>107 888</b>	<b>9 763</b>	<b>69 178</b>	<b>75 627</b>	(6 449)	-9%	<b>107 888</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		93 470	107 888	107 888	9 763	69 178	75 627	(6 449)	-9%	107 888
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>262 536</b>	<b>280 426</b>	<b>278 208</b>	<b>28 886</b>	<b>211 527</b>	<b>218 780</b>	<b>(7 253)</b>	<b>-3%</b>	<b>278 208</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>48 682</b>	<b>34 122</b>	<b>35 102</b>	<b>2 290</b>	<b>21 139</b>	<b>24 151</b>	(3 012)	-12%	<b>33 347</b>
Executive and council		12 840	14 065	14 630	965	9 810	9 948	(138)	-1%	13 898
Budget and treasury office		26 063	9 822	10 322	644	4 255	7 019	(2 764)	-39%	9 806
Corporate services		9 779	10 235	10 150	681	7 074	7 184	(110)	-2%	9 642
<i><b>Community and public safety</b></i>		<b>44 991</b>	<b>50 373</b>	<b>49 873</b>	<b>3 535</b>	<b>32 772</b>	<b>35 140</b>	(2 368)	-7%	<b>47 380</b>
Community and social services		3 501	3 907	3 907	338	2 968	2 656	311	12%	3 711
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		26 761	29 296	28 796	2 186	18 540	20 941	(2 401)	-11%	27 356
Housing		983	1 216	1 216	52	356	693	(337)	-49%	1 155
Health		13 747	15 955	15 955	959	10 907	10 850	58	1%	15 157
<i><b>Economic and environmental services</b></i>		<b>75 085</b>	<b>84 335</b>	<b>81 637</b>	<b>6 449</b>	<b>70 811</b>	<b>57 348</b>	13 464	23%	<b>77 556</b>
Planning and development		4 129	2 967	2 967	275	2 006	2 018	(12)	-1%	2 819
Road transport		70 956	81 368	78 670	6 173	68 806	55 330	13 476	24%	74 737
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>86 911</b>	<b>100 975</b>	<b>100 975</b>	<b>5 074</b>	<b>58 540</b>	<b>60 347</b>	(1 807)	-3%	<b>95 927</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		86 911	100 975	100 975	5 074	58 540	60 347	(1 807)	-3%	95 927
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	<b>255 669</b>	<b>269 806</b>	<b>267 588</b>	<b>17 348</b>	<b>183 262</b>	<b>176 986</b>	<b>6 276</b>	<b>4%</b>	<b>254 208</b>
<b>Surplus/ (Deficit) for the year</b>		<b>6 867</b>	<b>10 621</b>	<b>10 621</b>	<b>11 538</b>	<b>28 265</b>	<b>41 794</b>	<b>(13 529)</b>	<b>-32%</b>	<b>24 000</b>

**Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)**

**DC1 West Coast - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March**

Vote Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - COMMUNITY SERVICES		86 718	81 513	81 993	17 344	72 581	80 319	(7 738)	-9.6%	81 993
Vote 2 - SUBSIDISED SERVICES		6 969	6 650	6 650	1 359	6 397	4 523	1 874	41.4%	6 650
Vote 3 - ECONOMIC SERVICES		2 821	2 796	2 796	255	2 230	1 901	329	17.3%	2 796
Vote 4 - HOUSING		1 602	1 589	1 589	141	1 306	1 081	225	20.8%	1 589
Vote 5 - TRADING SERVICES		93 470	106 511	106 511	9 763	69 178	75 627	(6 449)	-8.5%	106 511
Vote 6 - AGENCIES		70 956	81 368	78 670	24	59 835	55 330	4 505	8.1%	78 670
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>262 536</b>	<b>280 426</b>	<b>278 208</b>	<b>28 886</b>	<b>211 527</b>	<b>218 780</b>	<b>(7 253)</b>	<b>-3.3%</b>	<b>278 208</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - COMMUNITY SERVICES		61 411	52 045	53 025	3 252	31 174	36 930	(5 757)	-15.6%	50 374
Vote 2 - SUBSIDISED SERVICES		31 908	35 014	34 514	2 526	22 040	23 809	(1 769)	-7.4%	32 788
Vote 3 - ECONOMIC SERVICES		3 501	3 907	3 907	338	2 968	2 656	311	11.7%	3 711
Vote 4 - HOUSING		983	1 216	1 216	52	356	827	(471)	-56.9%	1 155
Vote 5 - TRADING SERVICES		86 911	96 256	96 256	5 007	57 919	57 433	486	0.8%	91 443
Vote 6 - AGENCIES		70 956	81 368	78 670	6 173	68 806	55 330	13 476	24.4%	74 737
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>255 669</b>	<b>269 806</b>	<b>267 588</b>	<b>17 348</b>	<b>183 262</b>	<b>176 986</b>	<b>6 276</b>	<b>3.5%</b>	<b>254 208</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>6 867</b>	<b>10 621</b>	<b>10 621</b>	<b>11 538</b>	<b>28 265</b>	<b>41 795</b>	<b>(13 530)</b>	<b>-32.4%</b>	<b>24 000</b>

**Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)**

DC1 West Coast - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates								-		
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue	88 808	96 511	96 511	9 673	65 823	65 629	194	0%	96 511	
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Service charges - other						257	257	#DIV/0!		
Rental of facilities and equipment		5 279	5 279	255	2 791	3 591	(800)	-22%	5 279	
Interest earned - external investments	8 899	8 000	8 000	265	3 220	5 440	(2 220)	-41%	8 000	
Interest earned - outstanding debtors				3	341		341	#DIV/0!		
Dividends received								-		
Fines								-		
Licences and permits	402	120	120		20	81	(61)	-75%	120	
Agency services	70 956	81 368	78 670		59 154	55 329	3 825	7%	78 670	
Transfers recognised - operational	75 641	76 281	76 761	18 156	73 616	76 761	(3 145)	-4%	76 761	
Other revenue	11 410	2 868	2 868	533	6 305	1 949	4 356	223%	2 868	
Gains on disposal of PPE								-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>256 115</b>	<b>270 426</b>	<b>268 208</b>	<b>28 886</b>	<b>211 527</b>	<b>208 780</b>	<b>2 747</b>	<b>1%</b>	<b>268 208</b>
<b>Expenditure By Type</b>										
Employee related costs	67 437	74 916	76 296	5 682	54 085	52 324	1 761	3%	72 481	
Remuneration of councillors	3 951	4 784	4 784	318	3 234	3 252	(18)	-1%	4 545	
Debt impairment						4 523	4 430	93	2%	
Depreciation & asset impairment	12 485	24 764	24 764	1 962	9 147	16 838	(7 691)	-46%	23 526	
Finance charges	12 020	12 930	12 930	(1 345)	6 371	6 465	(94)	-1%	12 284	
Bulk purchases	8 720	9 861	9 861	1 540	5 777	6 706	(929)	-14%	9 368	
Other materials	13 961	78 200	31 925	868	19 210	534	18 676	3497%	30 329	
Contracted services			-					-		
Transfers and grants			-					-		
Other expenditure	137 095	64 350	107 027	8 323	80 913	86 437	(5 524)	-6%	101 676	
Loss on disposal of PPE			-					-		
<b>Total Expenditure</b>		<b>255 669</b>	<b>269 805</b>	<b>267 588</b>	<b>17 348</b>	<b>183 263</b>	<b>176 986</b>	<b>6 277</b>	<b>4%</b>	<b>254 208</b>
<b>Surplus/(Deficit)</b>		<b>446</b>	<b>621</b>	<b>621</b>	<b>11 538</b>	<b>28 265</b>	<b>31 794</b>	<b>(3 529)</b>	<b>(0)</b>	<b>14 000</b>
Transfers recognised - capital								-		
Contributions recognised - capital	6 421	10 000	10 000		1 550	10 000	(8 450)	(0)	10 000	
Contributed assets								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>6 867</b>	<b>10 621</b>	<b>10 621</b>	<b>11 538</b>	<b>29 814</b>	<b>41 794</b>			<b>24 000</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>6 867</b>	<b>10 621</b>	<b>10 621</b>	<b>11 538</b>	<b>29 814</b>	<b>41 794</b>			<b>24 000</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>6 867</b>	<b>10 621</b>	<b>10 621</b>	<b>11 538</b>	<b>29 814</b>	<b>41 794</b>			<b>24 000</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>6 867</b>	<b>10 621</b>	<b>10 621</b>	<b>11 538</b>	<b>29 814</b>	<b>41 794</b>			<b>24 000</b>

**Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)**

**DC1 West Coast - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March**

Vote Description	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - COMMUNITY SERVICES		979	671	671	261	327	456	(129)	-28%	660
Vote 2 - SUBSIDISED SERVICES		1 622	400	400	-	303	272	32	12%	380
Vote 3 - ECONOMIC SERVICES		-	30	30	-	26	20	6	29%	29
Vote 4 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 5 - TRADING SERVICES		32 439	15 200	15 200	6 452	9 319	10 336	(1 017)	-10%	14 440
Vote 6 - AGENCIES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>35 041</b>	<b>16 300</b>	<b>16 300</b>	<b>6 713</b>	<b>9 976</b>	<b>11 084</b>	<b>(1 108)</b>	<b>-10%</b>	<b>15 508</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - SUBSIDISED SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - ECONOMIC SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 5 - TRADING SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - AGENCIES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>		<b>35 041</b>	<b>16 300</b>	<b>16 300</b>	<b>6 713</b>	<b>9 976</b>	<b>11 084</b>	<b>(1 108)</b>	<b>-10%</b>	<b>15 508</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>979</b>	<b>659</b>	<b>659</b>	<b>261</b>	<b>327</b>	<b>448</b>	<b>(121)</b>	<b>-27%</b>	<b>630</b>
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		979	243	243	-	41	165	(124)	-75%	232
Corporate services		-	416	416	261	285	283	3	1%	398
<b>Community and public safety</b>		<b>1 622</b>	<b>430</b>	<b>430</b>	<b>-</b>	<b>330</b>	<b>292</b>	<b>37</b>	<b>13%</b>	<b>428</b>
Community and social services		-	30	30	-	26	20	6	29%	29
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 622	400	400	-	303	272	32	12%	399
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>-</b>	<b>11</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>(8)</b>	<b>-100%</b>	<b>11</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	11	11	-	-	8	(8)	-100%	11
<b>Trading services</b>		<b>32 439</b>	<b>15 200</b>	<b>15 200</b>	<b>6 452</b>	<b>9 319</b>	<b>10 336</b>	<b>(1 017)</b>	<b>-10%</b>	<b>14 440</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		32 439	15 200	15 200	6 452	9 319	10 336	(1 017)	-10%	14 440
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>35 041</b>	<b>16 300</b>	<b>16 300</b>	<b>6 713</b>	<b>9 976</b>	<b>11 084</b>	<b>(1 108)</b>	<b>-10%</b>	<b>15 508</b>
<b>Funded by:</b>										
National Government		6 421	10 000	10 000	2 356	3 905	6 800	(2 895)	-43%	10 000
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	5 508
<b>Transfers recognised - capital</b>		<b>6 421</b>	<b>10 000</b>	<b>10 000</b>	<b>2 356</b>	<b>3 905</b>	<b>6 800</b>	<b>(2 895)</b>	<b>-43%</b>	<b>15 508</b>
<b>Public contributions &amp; donations</b>	5	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	6	<b>24 452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>4 168</b>	<b>6 300</b>	<b>6 300</b>	<b>4 357</b>	<b>6 071</b>	<b>4 284</b>	<b>1 787</b>	<b>42%</b>	<b>-</b>
<b>Total Capital Funding</b>		<b>35 041</b>	<b>16 300</b>	<b>16 300</b>	<b>6 713</b>	<b>9 976</b>	<b>11 084</b>	<b>(1 108)</b>	<b>-10%</b>	<b>15 508</b>



**Table C6: Monthly Budget Statement - Financial Position**

**DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M09 March**

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		159 237	174 156	174 156	184 384	174 156
Call investment deposits						
Consumer debtors		7 511	5 566	5 566	11 478	5 566
Other debtors		11 519	410	410	2 806	410
Current portion of long-term receivables						
Inventory		1 672	1 262	1 262	1 660	1 262
<b>Total current assets</b>		<b>179 939</b>	<b>181 394</b>	<b>181 394</b>	<b>200 328</b>	<b>181 394</b>
<b>Non current assets</b>						
Long-term receivables						
Investments						
Investment property		4 812	5 474	5 474	4 720	5 474
Investments in Associate						
Property, plant and equipment		335 314	480 727	480 727	334 691	480 727
Agricultural						
Biological assets						
Intangible assets		320			220	
Other non-current assets						
<b>Total non current assets</b>		<b>340 446</b>	<b>486 202</b>	<b>486 202</b>	<b>339 631</b>	<b>486 202</b>
<b>TOTAL ASSETS</b>		<b>520 385</b>	<b>667 595</b>	<b>667 595</b>	<b>539 959</b>	<b>667 595</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing		10 916	8 861	8 861		8 861
Consumer deposits						
Trade and other payables		33 745	15 548	15 548	28 935	15 548
Provisions		3 128			6 976	
<b>Total current liabilities</b>		<b>47 788</b>	<b>24 409</b>	<b>24 409</b>	<b>35 911</b>	<b>24 409</b>
<b>Non current liabilities</b>						
Borrowing		71 322	104 285	104 285	104 581	104 285
Provisions		100 756	56 717	56 717	69 318	56 717
<b>Total non current liabilities</b>		<b>172 078</b>	<b>161 002</b>	<b>161 002</b>	<b>173 898</b>	<b>161 002</b>
<b>TOTAL LIABILITIES</b>		<b>219 866</b>	<b>185 411</b>	<b>185 411</b>	<b>209 809</b>	<b>185 411</b>
<b>NET ASSETS</b>	2	<b>300 519</b>	<b>482 185</b>	<b>482 185</b>	<b>330 149</b>	<b>482 185</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		300 519	482 185	482 185	330 149	482 185
Reserves						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>300 519</b>	<b>482 185</b>	<b>482 185</b>	<b>330 149</b>	<b>482 185</b>

**Table C7: Monthly Budget Statement - Cash Flow**

**DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M09 March**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		170 697	199 345	197 127	28 358	306 300	132 019	174 282	132%	199 345
Government - operating		75 641	76 281	76 761	18 156	71 808	76 761	(4 953)	-6%	76 281
Government - capital		6 421	10 000	10 000		-	10 000	(10 000)	-100%	10 000
Interest		8 899				1 999		1 999	#DIV/0!	
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(210 426)	(232 112)	(230 374)	(30 763)	(350 993)	(149 253)	201 740	-135%	(232 112)
Finance charges		(12 020)	(12 930)	(12 930)	1 345	(6 371)	(6 465)	(94)	1%	(12 930)
Transfers and Grants								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>39 211</b>	<b>40 584</b>	<b>40 584</b>	<b>17 095</b>	<b>22 743</b>	<b>63 062</b>	<b>(40 318)</b>	<b>-64%</b>	<b>40 584</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		246						-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(35 041)	(16 300)	(16 300)	(6 713)	(10 384)	(11 084)	(700)	6%	(16 300)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(34 795)</b>	<b>(16 300)</b>	<b>(16 300)</b>	<b>(6 713)</b>	<b>(10 384)</b>	<b>(11 084)</b>	<b>(700)</b>	<b>6%</b>	<b>(16 300)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing		20 581						-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing			(8 861)	(8 861)		(4 482)	(4 430)	52	-1%	(8 861)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>20 581</b>	<b>(8 861)</b>	<b>(8 861)</b>	<b>-</b>	<b>(4 482)</b>	<b>(4 430)</b>	<b>52</b>	<b>-1%</b>	<b>(8 861)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>24 996</b>	<b>15 424</b>	<b>15 424</b>	<b>10 382</b>	<b>7 877</b>	<b>47 548</b>			<b>15 424</b>
Cash/cash equivalents at beginning:		134 240	158 732	158 732		159 237	158 732			159 237
Cash/cash equivalents at month/year end:		159 237	174 156	174 156		167 114	206 280			174 660

## Part2 – Supporting Documentation

### A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2013/14									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 942	216	71						11 230	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21	8	32						62	-		
Receivables from Non-exchange Transactions - Property Rates	1400									-	-		
Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600	3	1	1						5	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	78	25	75						179	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	2	0	0						3	-		
<b>Total By Income Source</b>	<b>2000</b>	<b>11 047</b>	<b>251</b>	<b>181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 478</b>	<b>-</b>	<b>-</b>	
<b>2012/13 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	8 674								8 674	-		
Commercial	2300	1 464								1 464	-		
Households	2400	908	251	181						1 340	-		
Other	2500									-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>11 047</b>	<b>251</b>	<b>181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 478</b>	<b>-</b>	<b>-</b>	

### B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2013/14									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200	1 540									1 540	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	26 591									26 591	
Auditor General	0800										-	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>28 131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28 131</b>	<b>-</b>

**C. Investment Portfolio Analysis (GRAP – Cash and Cash Equivalents)**

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID  R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>Municipality</b>									
Not Applicable		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
<b>Municipality sub-total</b>					-		-	-	-
<b>Entities</b>									
Not Applicable		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		-	-	-

## D. Allocation of Grant Receipts and Expenditure

DC1 West Coast - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		73 313	75 766	75 766	18 156	75 766	75 766	0	0.0%	75 766
Local Government Equitable Share		8 926	9 720	9 720	2 432	9 720	9 720	0	0.0%	9 720
RSC Levy Replacement		61 074	62 906	62 906	15 724	62 906	62 906			62 906
Finance Management		1 250	1 250	1 250		1 250	1 250			1 250
Municipal Systems Improvement		1 000	890	890		890	890			890
EPWP Incentive		1 063	1 000	1 000		1 000	1 000			1 000
	3							-		
								-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		261	-	480	-	-	480	(480)	-100.0%	-
Finance Management				480			480	(480)	-100.0%	
	4							-		
Financial Management Grant		261						-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		2 068	515	515	-	174	350	(176)	-50.2%	515
Other Transfers / Grants		1 218	515	515		174	350	(176)	-50.2%	515
ACIP Grant		850								
								-		
<b>Total Operating Transfers and Grants</b>	5	75 641	76 281	76 761	18 156	75 940	76 596	(656)	-0.9%	76 281
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		6 421	10 000	10 000	-	1 550	10 000	(8 450)	-84.5%	10 000
Regional Bulk Infrastructure		6 421	10 000	10 000		1 550	10 000	(8 450)	-84.5%	10 000
								-		
Other capital transfers [insert description]								-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Total Capital Transfers and Grants</b>	5	6 421	10 000	10 000	-	1 550	10 000	(8 450)	-84.5%	10 000
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	82 062	86 281	86 761	18 156	77 490	86 596	(9 106)	-10.5%	86 281

DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		73 313	75 766	75 766	18 156	74 642	75 766	(1 124)	-1.5%	75 766
Local Government Equitable Share		8 926	9 720	9 720	2 432	9 720	9 720	0	0.0%	9 720
RSC Levy Replacement		61 074	62 906	62 906	15 724	62 906	62 906	(0)	0.0%	62 906
Finance Management		1 250	1 250	1 250		551	1 250	(699)	-55.9%	1 250
Municipal Systems Improvement		1 000	890	890		858	890	(32)	-3.6%	890
EPWP Incentive		1 063	1 000	1 000		607	1 000	(393)	-39.3%	1 000
Other transfers and grants [insert description]								-		
Provincial Government:		261	-	480	-	-	480	(480)	-100.0%	-
Finance Management				480			480	(480)	-100.0%	
Financial Management Grant		261						-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		2 068	515	515	-	174	350	(176)	-50.2%	515
Other Transfers / Grants		2 068	515	515		174	350	(176)	-50.2%	515
<b>Total operating expenditure of Transfers and Grants:</b>		<b>75 641</b>	<b>76 281</b>	<b>76 761</b>	<b>18 156</b>	<b>74 816</b>	<b>76 596</b>	<b>(1 780)</b>	<b>-2.3%</b>	<b>76 281</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		6 421	10 000	10 000	-	1 550	10 000	(8 450)	-84.5%	10 000
Regional Bulk Infrastructure		6 421	10 000	10 000		1 550	10 000	(8 450)	-84.5%	10 000
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		<b>6 421</b>	<b>10 000</b>	<b>10 000</b>	<b>-</b>	<b>1 550</b>	<b>10 000</b>	<b>(8 450)</b>	<b>-84.5%</b>	<b>10 000</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>82 062</b>	<b>86 281</b>	<b>86 761</b>	<b>18 156</b>	<b>76 366</b>	<b>86 596</b>	<b>(10 230)</b>	<b>-11.8%</b>	<b>86 281</b>

## E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 225	3 601	3 601	262	2 659	2 449	210	9%	3 241
Pension and UIF Contributions		138	479	479	13	109	326	(217)	-67%	478
Medical Aid Contributions										
Motor Vehicle Allowance		430	514	514	31	311		311	#DIV/0!	
Cellphone Allowance		141	154	154	12	137	104	33	31%	138
Housing Allowances							350	(350)	-100%	463
Other benefits and allowances		17	36	36		18	24	(6)	-25%	32
<b>Sub Total - Councillors</b>		<b>3 951</b>	<b>4 784</b>	<b>4 784</b>	<b>318</b>	<b>3 234</b>	<b>3 253</b>	<b>(19)</b>	<b>-1%</b>	<b>4 353</b>
<b>% increase</b>	4		<b>21.1%</b>	<b>21.1%</b>						<b>10.2%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 680	4 000	4 000	339	3 051	2 720	331	12%	3 600
Pension and UIF Contributions		429	107	107	27	241	73	168	230%	96
Medical Aid Contributions			131	131	9	82	89	(7)	-8%	118
Overtime										
Performance Bonus		172	213	213		196	145	51	35%	192
Motor Vehicle Allowance		378	333	333	43	401	227	174	77%	300
Cellphone Allowance		63	78	78	7	61	53	8	15%	70
Housing Allowances										
Other benefits and allowances		16	16	16	7	39	11	28	265%	14
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 738</b>	<b>4 878</b>	<b>4 878</b>	<b>432</b>	<b>4 070</b>	<b>3 317</b>	<b>754</b>	<b>23%</b>	<b>4 390</b>
<b>% increase</b>	4		<b>3.0%</b>	<b>3.0%</b>						<b>-7.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		39 381	45 044	46 424	3 602	31 540	32 010	(470)	-1%	38 133
Pension and UIF Contributions		7 125	8 202	8 202	178	5 659	5 577	81	1%	8 250
Medical Aid Contributions				0						
Overtime		4 396	2 255	2 255	323	2 911	1 534	1 377	90%	2 030
Performance Bonus			3 672	3 672			2 497	(2 497)	-100%	3 693
Motor Vehicle Allowance		4 476	4 746	4 746	126	3 407	3 227	179	6%	4 798
Cellphone Allowance		547	583	583	36	339	396	(58)	-15%	598
Housing Allowances		339	382	382	25	238	260	(22)	-9%	344
Other benefits and allowances		6 249	4 991	4 991	958	5 703	3 394	2 309	68%	4 994
Payments in lieu of leave										
Long service awards		185	163	163		219	111	109	98%	147
Post-retirement benefit obligations										
<b>Sub Total - Other Municipal Staff</b>		<b>62 699</b>	<b>70 038</b>	<b>71 418</b>	<b>5 249</b>	<b>50 015</b>	<b>49 006</b>	<b>1 009</b>	<b>2%</b>	<b>62 987</b>
<b>% increase</b>	4		<b>11.7%</b>	<b>13.9%</b>						<b>0.5%</b>
<b>Total Parent Municipality</b>		<b>71 388</b>	<b>79 700</b>	<b>81 080</b>	<b>6 000</b>	<b>57 320</b>	<b>55 576</b>	<b>1 743</b>	<b>3%</b>	<b>71 730</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>71 388</b>	<b>79 700</b>	<b>81 080</b>	<b>6 000</b>	<b>57 320</b>	<b>55 576</b>	<b>1 743</b>	<b>3%</b>	<b>71 730</b>
<b>% increase</b>	4		<b>11.6%</b>	<b>13.6%</b>						<b>0.5%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>67 437</b>	<b>74 916</b>	<b>76 296</b>	<b>5 682</b>	<b>54 085</b>	<b>52 323</b>	<b>1 762</b>	<b>3%</b>	<b>67 377</b>

## F. Material Variances to the Service Delivery and Budget Implementation Plan

DC1 West Coast - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description  R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u> The revenue includes grant income as well as levied amounts for water services			
2	<u>Expenditure By Type</u> The Municipality maintained a traditional S Curve			
3	<u>Capital Expenditure</u> The Municipality maintained a traditional S Curve			
4	<u>Financial Position</u> No comment for March 2014			
5	<u>Cash Flow</u> The municipality's cash flow is positive			
6	<u>Measureable performance</u> No comment for March 2014			
7	<u>Municipal Entities</u> Not Applicable			



## G. Capital Programme Performance

DC1 West Coast - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		32 439	15 200	15 200	6 452	9 319	10 336	1 017	9.8%	14 440
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		32 439	15 200	15 200	6 452	9 319	10 336	1 017	9.8%	14 440
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		32 439	15 200	15 200	6 452	9 319	10 336	1 017	9.8%	14 440
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	2	-	(2)	#DIV/0!	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	2	-	(2)	#DIV/0!	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		2 602	1 100	1 100	261	654	748	93	12.5%	1 068
General vehicles		-	60	60	-	-	41	41	100.0%	57
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	330	330	261	628	224	(404)	-180.1%	314
Computers - hardware/equipment		-	232	232	-	-	158	158	100.0%	221
Furniture and other office equipment		-	122	122	-	7	83	76	92.1%	121
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	356	356	-	-	242	242	100.0%	356
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		2 602	-	-	-	20	-	(20)	#DIV/0!	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	35 041	16 300	16 300	6 713	9 976	11 084	1 108	10.0%	15 508
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## H. Repairs and Maintenance by Asset Class

DC1 West Coast - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		11 027	73 225	27 327	6 530	20 705	(2 593)	(23 298)	898.6%	25 961
Infrastructure - Road transport		7 100	70 265	24 367	6 303	18 491	(4 606)	(23 097)	501.5%	23 149
Roads, Pavements & Bridges		7 100	70 265	24 367	6 303	18 491	(4 606)	(23 097)	501.5%	23 149
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		3 927	2 960	2 960	227	2 214	2 013	(201)	-10.0%	2 812
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	2 960	2 960	227	2 214	2 013	(201)	-10.0%	2 812
Reticulation		3 927	-	-	-	-	-	#VALUE!	#VALUE!	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		313	800	423	16	263	288	25	8.6%	402
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		313	800	423	16	263	288	25	8.6%	402
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		2 621	4 175	4 175	148	1 002	2 839	1 837	64.7%	3 966
General vehicles		878	1 419	1 419	148	821	965	144	14.9%	1 348
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		430	135	135	-	25	92	67	72.6%	128
Computers - hardware/equipment		-	170	170	-	57	116	59	50.7%	162
Furniture and other office equipment		-	131	131	-	-	89	89	100.0%	124
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		708	2 075	2 075	-	92	1 411	1 319	93.5%	1 971
Other Buildings		495	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		110	245	245	-	7	167	159	95.6%	233
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		13 961	78 200	31 925	6 694	21 971	534	(21 437)	-4015.1%	30 329
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## I. Depreciation by Asset Class

DC1 West Coast - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2012/13		Budget Year 2013/14						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		4 922	14 579	14 579	810	3 717	9 914	6 197	62.5%	13 850
Infrastructure - Road transport		8	2	2	1	6	1	(4)	-396.0%	2
Roads, Pavements & Bridges		8	2	2	1	6	1	(4)	-396.0%	2
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		4 806	14 488	14 488	792	3 629	9 852	6 222	63.2%	13 764
Dams & Reservoirs		1 461	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		3 345	14 488	14 488	792	3 629	9 852	6 222	63.2%	13 764
Infrastructure - Sanitation		109	90	90	18	81	61	(21)	-33.7%	85
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		109	90	90	18	81	61	(21)	-33.7%	85
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		139	114	114	22	104	78	(27)	-34.3%	108
Housing development		-	-	-	-	-	-	-	-	-
Other		139	114	114	22	104	78	(27)	-34.3%	108
<b>Other assets</b>		7 278	9 844	9 844	1 106	5 213	6 694	1 481	22.1%	9 352
General vehicles		3 276	5 063	5 063	331	2 163	3 443	1 280	37.2%	4 810
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		339	424	424	56	259	288	29	10.2%	403
Furniture and other office equipment		267	277	277	47	226	188	(38)	-20.0%	263
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		1 811	1 636	1 636	292	1 358	1 112	(246)	-22.1%	1 554
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		1 585	2 445	2 445	380	1 208	1 663	455	27.4%	2 323
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		147	226	226	24	113	154	41	26.7%	214
Computers - software & programming		147	226	226	24	113	154	41	26.7%	214
Other		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>		12 485	24 764	24 764	1 962	9 147	16 839	7 693	45.7%	23 525
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## J. Municipal Manager's Quality Certification

**Quality certificate**  
I, J. Koeckemoer, chief executive officer of West Coast DM (name of municipal entity), hereby certify that  
(mark as appropriate)  
 the monthly budget statement  
 mid-year budget and performance assessment

for the month of March of 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print name Johann Koeckemoer  
Chief executive officer of West Coast DM (name of municipal entity)  
Signature [Signature]  
Date 10/4/14